## CLAIMS

1. A reversibly immortalized human pancreatic islet cell line or a passage cell line thereof, containing an hTERT gene and an SV40T gene each interposed between a pair of LoxP sequences, the cell line being capable of producing insulin and enhancing expression of insulin after excision of the hTERT gene and the SV40T gene.

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- 2. The reversibly immortalized human pancreatic islet cell line or the passage cell line thereof of Claim 1, wherein said reversibly immortalized human pancreatic islet cell line is NAKT-13 (deposited with International Patent Organism Depository, National Institute of Advanced Industrial Science and Technology, address: AIST Tsukuba Central 6, 1-1, Higashi 1-Chome, Tsukuba-shi, Ibaraki-ken, 305-8566

  Japan, deposited date: September 4, 2003, accession number: FERM BP-08461).
  - 3. A human pancreatic islet cell obtainable by excising the hTERT gene and the SV40T gene from a reversibly immortalized human pancreatic islet cell line or a passage cell line thereof of Claim 1.
  - 4. A therapeutic agent for diabetes, comprising a human pancreatic islet cell obtainable by excising the hTERT gene and the SV40T gene from a reversibly immortalized human pancreatic islet cell line or a passage cell line thereof of Claim 1.

5. A method for producing insulin, comprising utilizing a reversibly immortalized human pancreatic islet cell line or a passage cell line thereof of Claim 1, or a human pancreatic islet cell of Claim 3.